

No. 121, A.]

[Published April 17, 1951.

### CHAPTER 67.

AN ACT to amend 74.11 (1) of the statutes, relating to action to collect tax on personal property.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

74.11 (1) of the statutes is amended to read:

74.11 (1) In case the treasurer is unable to collect any tax assessed upon personal property he may in his discretion make and file with some justice of the peace of his county an affidavit showing that there is such tax upon personal property, the amount thereof and the name of the person against whom assessed, that he has demanded payment thereof and is unable to collect the same. Such justice shall thereupon issue a summons directed to such person, commanding him to appear forthwith to answer under oath and show cause why he does not pay said tax. Such summons may be served by said treasurer or any constable in said county \* \* \* *on the person to whom the summons is directed in the manner provided in sections 262.08 and 262.09 for the service of summons in a civil action in a court of record; upon its appearing by the affidavit of the officer or person serving such summons that the same was duly served upon such person to whom the same was directed, and that he has failed or neglected to appear before said justice for 24 hours after the service of the summons, the said justice shall issue a warrant, directed to the sheriff or any constable of the county, commanding him to forthwith arrest and bring such person before him.*

Approved April 12, 1951.

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